UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

DANA UNDIES, INC., Individually and on behalf of all others similarly situated,

Plaintiff,

-against-

COATS PLC, et al.,

Defendants.

Case No. 07-CV-10340

RULE 7.1 STATEMENT

Pursuant to Federal rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for DANA UNDIES, INC. (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

NONE.

Dated: December <u>/O</u>, 2007 New York, New York

Signature of Attorney

Attorney Bar Code: DS 6343